



Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Moniteau County

Financial Condition	As noted in prior audits, the General Revenue Fund and the Special Road and Bridge Fund remain in poor financial condition. In addition, the Capital Improvement Fund cash balance has declined significantly in recent years. Each year the county transfers funds from the Capital Improvement Fund to subsidize the General Revenue Fund.
Property Tax System Controls and Procedures	The property tax system controls and procedures are in need of improvement. Audit staff identified numerous errors in the annual settlements, and the County Collector lacked an adequate understanding of the annual settlement report requirements. Collections and distributions did not balance; and some distributions, tax book charges, collections, and refunds were understated. Neither the County Commission nor the County Clerk adequately reviews the activities of the County Collector, and as a result, the County Commission approved annual settlements containing error messages and significant errors. The County Collector and her staff do not record receipts in the property tax system immediately upon receipt, increasing the risk that theft, loss, or misuse of monies will go undetected.
County Collector's Controls and Procedures	The County Collector does not perform monthly bank reconciliations properly and does not adequately investigate differences. The County Collector periodically makes unsupported adjustments to the accounting records to reconcile to the bank balance.
Capital Assets and Vehicles	Most officials have not conducted required annual inventories, and the County Clerk has not requested the inventory reports. As a result, the county's capital asset records are not complete and up to date. The county does not effectively monitor vehicle and fuel use, making it difficult to ensure county vehicles and fuel are used only for benefit of the county. The Sheriff and Assessor lack sufficient fuel and mileage records, and a complete inventory of the bulk fuel tank is not maintained. Similar findings were noted in our prior audit report.
Computer Controls	Neither the Sheriff's office nor the Public Administrator's office keeps passwords confidential, and passwords are not required to be changed periodically in the offices of the Ex Officio Recorder of Deeds and Sheriff. There is no security control in place to detect or prevent incorrect log-on attempts in the offices of the County Clerk, County Collector, Ex Officio Recorder of Deeds, Sheriff and County Treasurer. Backups are performed regularly and stored off-site, but only the offices of the Sheriff, County Collector and Assessor periodically test the backup data.

Sheriff's Civil Paper Service Fees	The Sheriff's office lacks adequate procedures to track, follow up, and ensure timely collection of amounts owed for civil paper service fees. At the request of audit staff, Sheriff's office personnel compared amounts due and received and identified \$3,100 in unpaid fees for services provided in 2012, as of April 2013.
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Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Fair**.* However, the audit revealed serious shortcomings with the County Collector's office and Property Tax System Controls and Procedures.

American Recovery and Reinvestment Act (Federal Stimulus)	Moniteau County did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.